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BERNARD PARISH CLERK OF COURT
Lafayette, Louisiana

Financial Statements
With Independent Auditor's Reports
As of and for the Year Ended June 30, 2000
With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 01/24/01

VERMONT PARISH CLERK OF COURT
COMPTROLLER, 1870-1875

Financial Statements
 With Independent Auditor's Reports
 As of and for the Year ended June 30, 2000
 With Supplemental Information Schedules

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Independent Auditor's Report

**INDEPENDENT AUDITOR'S REPORT ON
FINANCIAL STATEMENTS OF COURT**
LOCALITY: CHICAGO

I have audited the financial statements of the Bureau Parish Clerk of Court as of June 30, 2008, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Bureau Parish Clerk of Court's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Bureau Parish Clerk of Court as of June 30, 2008, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 10, 2008, on my examination of the internal control over financial reporting and on tests of compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the Bureau Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

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The Honorable William E. Barr, Jr. presided over the Honorable Ronald B. Parsons as clerk of court of Oregon Parish on July 7, 2000. The financial exhibits included in the accompanying financial statements relate to the term of office of the Honorable Ronald B. Parsons.



1. The first step is to identify the problem. In this case, the problem is that the company is not meeting its sales targets.

PERSONAL FINANCE STATEMENT OF CREDIT
 (see exhibit 1, page 100)
 Governmental Fund Type - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 for the Year Ended June 30, 2000

REVENUES

.....	
Fees and permits - utilities	88,212
Appx. charges and impositions for services	
water, electric, gas, and charges	366,439
from the receiving legal companies	422,194
from the city of and up to all documents	12,513
tax and charge and property - collected, mortgage	28,362
payments	27,408
.....	
Total revenues	882,128
.....	

EXPENDITURES

Current:	
Public services - utilities	831,714
Personal services and related benefits	58,136
Operating services	17,007
Material and supplies	15,886
Travel and other charges	12,000
Miscellaneous	10,000
Capital outlay	200,000
.....	
Total expenditures	1,064,743
.....	

RECAPITULATION OF REVENUES AND EXPENDITURES	164,780
.....	

FUND BALANCE AT BEGINNING OF YEAR	182,500
.....	

FUND BALANCE AT END OF YEAR	182,500
.....	

The accompanying notes are an integral part of this statement.

FINANCIAL REPORTS OF THE COURT
LAKEVILLE, MINNESOTA

Notes to the Financial Statements
as of and for the Year Ended June 30, 2000

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided in Article V, Section 08 of the Minnesota Constitution of 1892, the Clerk of Court serves as the ex-officio auditor of the Court. The resources of management, personnel and other staff, and their time spent, fall into the powers provided by law. The assets of Court is allocated for a term of four years.

A. REPORTING ENTITY

Management Accounting Standards Board (MSRB) Statement No. 14 established criteria for determining the appropriate reporting entity and components which should be included within the reporting entity. Because the Clerk of Court does not independently prepare official government books and is usually separate and financially independent, the Clerk of Court is a separate governmental reporting entity. The Clerk of Court includes all funds, account groups, activities, or others, that are within the reporting responsibility.

Certain parts of total government work which the Clerk of Court controls are reported as separate reporting entities, such as the parish police jury, the parish fire district, and the parish fire district. The parish, fire district, and fire district are reported as separate reporting entities. These parts of government are considered separate reporting entities and have financial statements separate from those of the parish Clerk of Court.

B. FUND ACCOUNTING

The Clerk of Court uses funds and account groups to report on the financial position and the results of its operations. Fund accounting is designed to demonstrate legal accountability and the financial management by separating transactions related to certain government activities or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that includes its assets, liabilities, fund equity, revenues, and expenditures. In economic terms, an individual fund is a financial reporting device designed to provide accountability for certain assets and liabilities. General fund equity and general long-term debt are not reported in the "fund" account. They are reported only with the management of financial position, not with the management of assets or liabilities.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. Governmental funds are used to account for governmental services activities. Governmental funds are used to account for the provision of services to the public as when the funds of activities in the provision of services to the public are reported in separate reporting funds with the funds of activities in the provision of services to the public. Fiduciary funds are used to account for the funds held for others.

MINNESOTA BARISH CLERK OF COURT
Inventory, Financial
Notes to the Financial Statements (Continued)

The clerk of court's current operations require the use of both governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

General Fund -- as provided by Minnesota Revised Statute 13.02, is the principal fund of the clerk of court and is used in various ways for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds -- the Minnesota Deposit and Registry of Court Agency Funds are used to account for assets held as an agent for others. Agency Funds are reported in separate financial statements and do not involve expenditures or receipts of expenditures.

E. FIXED ASSETS

Fixed assets are in governmental fund type operations (general fixed assets) are accounted for in the general fund assets account group, rather than in the General and General fund assets group as the purchase of the long-term assets are recorded in the general fund assets account group. Approximately 80.0% percent of fixed assets are subject to estimated historical costs based on the actual costs of the items with the remaining 20.0% percent are based on actual historical costs. No depreciation has been provided on general fixed assets.

F. LONG-TERM DEBT

Long-term debt reported to be financed from governmental funds is reported in the general fund assets debt account group. Liabilities for principal and interest payments for long-term debt are recognized in the governmental funds when due.

G. BASIS OF ACCOUNTING

The financial reporting framework applied to a fund is determined by its governmental fund. All governmental funds are accounted for using a modified financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included in the balance sheet. Operating statements for these funds provide a description of the revenues and other financing sources and disbursements (i.e., expenditures and other financing uses) in one account system.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when measurable and available (i.e., when they become due and measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be included in the financials of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Recording, cancellations, court attendance, criminal costs, etcetera, are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Contractually all other revenues are recognized when received by the clerk of court.

VIRGINIA BAR EXAM BY COURT
Inventory, Questionnaire
Notes to the Financial Statements (continued)

based on the sheets, recordings, court attendance, certified copies, etc. which are subject to scrutiny.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

5. BUDGET PRACTICES

A proposed budget is published in the official Journal at least ten days prior to a public hearing. The public hearing is held at the Clerk's office during the month of June for comments from taxpayers. The proposed budget is then formally adopted by the Board and entered during the year, as necessary. Budgets are adopted by the Board and controlled by the clerk on the month level of expenditures. Although all year-end and must be reappropriated for the following year appropriations, items of year-end and must be reappropriated for the following year can be expended. Although formal budgets are available to the public as a management control device, the bookkeeper provides the year-end level with monthly comparison as a means of controlling expenditures. Budgeted amounts included in the accompanying financial statements include the original adopted budget, transfers and all subsequent amendments.

6. CASH AND CASH EQUIVALENTS

Under state law, the clerk may deposit funds within a fiscal year bank established under the laws of the State of Virginia, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks operating under Virginia law and national banks having principal offices in Virginia.

At June 30, 2000, the clerk has cash and cash equivalents as follows:

Cash on hand	\$0.00
Time deposits	\$16,770
Total and certified of deposit	<u>\$16,770</u>
Total	<u>\$16,770</u>

These deposits are placed at call, which approximates market. Under state law, these deposits, or the maturing bank balances, may be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The entire proceeds of the pledged securities plus the federal deposit insurance must be all equal to the pledged securities plus the federal deposit insurance must be all equal to the pledged securities plus the federal deposit insurance. These securities are held in the name of the planning fiscal agent bank in a depository institution, and are not actually transferred to the depository. At June 30, 2000, the clerk had cash and cash equivalents of \$16,770, plus interest of \$16,770. These deposits are secured from risk by approximately \$16,770 of federal deposit insurance. The same Company is not insured by the pledge of securities owned by the fiscal agent bank in a depository institution. The clerk is not insured by the pledge of securities owned by the fiscal agent bank in a depository institution.

Even though the pledged securities are considered collateralized under the provisions of State Department of Virginia, Virginia Revised Statutes (Virginia Code) and planning requirements on the collected funds is sufficient and will be pledged securities within 10 days of being notified by the clerk that the fiscal agent bank has failed to pay deposited funds when stated.

7. VACATION AND SICK LEAVE

Employees earn from 5 to 20 days of vacation leave each year, depending on length

VERNON PIERCE CLERK OF COURT

Memphis, Tennessee

Notes to the Financial Statements (Continued)

of service. Vacation leave can only be accumulated with specific approval by the clerk of court. Employees were not paid for sick leave each month and may accumulate a maximum of 30 days. Employees, with proper notice given concerning retirement or resignation, are paid up for 45 days of accumulated sick leave at their current rate of pay.

The cost of leave privileges, accounted for in accordance with GASB Implementation Section 048, is recognized as a current-year expenditure in the Courts' fund when leave is actually taken. The cost of leave privileges not requiring current recognition is recorded in the general long-term debt account group.

In June 30, 1988, employees of the clerk have accumulated and vested \$43,640 in employee leave benefits, recorded in accordance with GASB Cost/Funding Method 048. This amount is recorded in the general long-term debt account group.

1. TOTAL COLUMNS ON FINANCIAL STATEMENTS

The total columns on the Financial statements are captioned Memorandum Only, in addition that they are presented only to the legally elected Financial Controller. Data in these columns do not represent financial position in conformity with generally accepted accounting principles. Neither is such data susceptible to a compilation. Additional information has not been made in the preparation of this note.

VERNON PACIFIC CLINE OF COURT
Inventory, Revaluations
Notes to the Financial Statements (continued)

4. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions during the year:

	Compensated dividends
Balance at July 1, 2009	\$41,858
Additions	18,138
Reductions	<u>(15,895)</u>
Balance at June 30, 2010	<u>\$44,091</u>

5. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to various additions:

	Inventory Revaluations Fund	Registry of Court Fund	Other	Total
Balance, July 1, 2009	1058,485	1079,548	8881	2146,914
Additions	858,481	84,418	897,435	1740,334
Reductions	<u>(2812,851)</u>	<u>(1008,851)</u>	<u>(158,481)</u>	<u>(3980,183)</u>
Balance, June 30, 2010	<u>1004,115</u>	<u>855,115</u>	<u>841,022</u>	<u>2600,252</u>

6. RISK MANAGEMENT

The clerk's office is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; liability to employees and others; and disasters.

The clerk has obtained commercial insurance for all the aforementioned risks and lost of claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

MISSISSIPPI COURT OF APPEALS
JUDICIAL OFFICE
CAPITAL CASE INFORMATION SYSTEMS
as of June 30, 2008

JUDICIAL FUND BALANCE SHEET

ARRESTEE DEPOSIT FUND -- as provided by Louisiana Revised Statute 13:442, accounts for arrestee deposits of \$5000 held by the State. The amounts are transferred to the Judicial Office after all costs have been paid.

RECOVERY OF COURT FUND -- as provided by Louisiana Revised Statute 13:437, accounts for judgments have been ordered by the court to be held until judgment has been rendered in each litigation. Withdrawals of the fund can be made only upon order of the court.

OTHER FUNDS -- as provided by Louisiana law and orders of the judicial district court, accounts for various Court Costs, fees, and charges assessed in French Parish and various other collections by the various governmental agencies in accordance with the orders of the judicial court division and Louisiana law.

STEWART PARTNERS (1170-04 COURT)

STEWART PARTNERS (1170-04 COURT)

Funding Agreement, June 30, 2008

	STEWART PARTNERS (1170-04 COURT)	STEWART PARTNERS (1170-04 COURT)	STEWART PARTNERS (1170-04 COURT)	Total
ASSETS				
Fixed and current assets	1,000,000	1,000,000	1,000,000	3,000,000
LIABILITIES				
LIABILITIES (1170-04 COURT)	1,000,000	1,000,000	1,000,000	3,000,000

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
ISSUED IN AN ASPECT OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

PERSON PERIOD CLERK OF COURT
Leesville, Louisiana

I have audited the financial statements of the Person Period Clerk of Court as of and for the year ended June 30, 2008, and have issued my report thereon dated December 28, 2008. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Emphasis

In spite of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the compliance with certain provisions of laws, regulations, contracts and grants, and agreements with which could have a direct and material effect on the determinability of financial statement amounts, however, providing no opinion on compliance with those provisions because of the limitations on my audit and, accordingly, I cannot express such an opinion. The limited scope tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting was for the purpose of determining the nature, timing, and extent of my financial reporting tests and was not intended to provide an opinion on the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and the committee that I consider to be material weaknesses.

NEWTON PARISH CLERK BY COURT
Comptroller, Louisiana
Compliance and Internal Controls Report
Comptroller

Prison Peer Audit Findings

The audit for the year ended June 30, 2000, disclosed no instances of non-compliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and ICI operations that were considered to be material weaknesses.

General

This report is prepared for the information of the audit committee, management, and certain state regulatory entities, and is not intended to be and should not be used by anyone other than those specified parties.

John M. Wiley

Wiley M. Wiley
Comptroller, Louisiana
December 29, 2000